



*Village of Faith*

## Village of Lemont

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### OFFICE OF THE MAYOR

**Brian K. Reaves**

March 10, 2014

Paul Berks  
Deputy General Counsel  
Illinois Department of Revenue  
100 West Randolph Street, 7th Floor  
Chicago, Illinois 60601

Dear Mr. Berks:

On November 27, 2013, the Illinois Supreme Court made clear that state law does not permit Illinois retailers to avoid paying sales tax in the community or jurisdiction where they operate simply by establishing a lone sales office in another low-taxing community or jurisdiction within the state.

In order to ensure that retailers and municipalities abide by the Court's recent decision, we have come together to create the Sales Tax Fairness Coalition. The coalition is a diverse association of municipalities, counties, community organizations and special districts. Together, we wish to ensure that retailers across the state pay sales tax in the location where the bulk of their selling activity takes place and we strongly support legislation and regulations that are consistent with this basic fairness principle.

Allowing companies who operate in higher tax jurisdictions to establish sales offices in low tax municipalities such as Channahon, Kankakee and Sycamore is unfair to the local governments that must provide these companies with basic services such as garbage collection, public transportation and police and fire protection despite the fact that these companies are paying sales tax in another jurisdiction.

As the Department of Revenue formulates new regulations consistent with the Court's decision, we urge your office and the Department of Revenue to promulgate rules that adhere to original intent of the law which is to raise revenue from retailers who benefit from the services that a unit of local government provides. On behalf of taxpayers and municipalities throughout Illinois, we look forward to working with your administration in an effort to end these tax avoidance schemes and reform the system.

Sincerely,

Brian K. Reaves  
Mayor of Lemont

cc: Vicki Thomas

